

Exhibit C



22 May 2015

Mr Eric C Lyttle

Quinn Emanuel Urquhart & Sullivan LLP
777 6th Street, NW
11th Floor
Washington, DC 20001
USA

Our Ref: JH/EVM

Your Ref:

Contact: John Humphrey

By email only - ericlyttle@quinnemanuel.com

Dear Mr Lyttle,

YOUR CLIENT: RIO TINTO PLC

RIO TINTO PLC -v- VALE S.A. ET AL CIVIL ACTION NO. 14-CV-3042 (RMB)(S.D.N.Y.)

I refer to your letter dated 20 May 2015 addressed to Begbies Traynor Group plc, the contents of which are noted.

I respond on behalf of Begbies Traynor (Investigations) Limited (formerly BTG Global Risk Partners Limited and before that BTG Intelligence Limited) ("the **Company**").

The Company continues to maintain the view that it cannot supply the information you have requested, a view previously expressed by my letter dated 8 April 2015.

You refer to Vale S.A. having taken the position that your client has a legal right to the information that formed the basis of the "Project Raven" and "Project Raven – Part 2" reports. On the contrary, the Company maintains the position as supported by the terms of the Umbrella Supply Agreement that if supplying such information breaches the Company's agreements and undertakings with its suppliers then such information cannot form part of the services supplied to your client. It therefore falls outside of the terms of the Umbrella Supply Agreement.

It follows that your client has no rights (legal or otherwise) or control in relation to the names of the sources requested and the Company cannot supply the information requested.

I trust that the above clarifies the Company's position.

Yours sincerely

A handwritten signature in black ink, appearing to read 'John Humphrey', written over a horizontal line.

John Humphrey
Legal Counsel and Group Company Secretary
Begbies Traynor Group plc